

1974 WL 27762 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

May 17, 1974

\*1 Twenty-five percent of the tax imposed on each 'mini' bottle of alcoholic liquor is allocated to the county.

Mr. Russell B. Shetterly  
Executive Director  
South Carolina Association of Counties  
Suite 808  
SCN Center  
1227 Main Street  
Columbia, South Carolina 29201

Dear Mr. Shetterly:

Reference is made to your letter of May 15, 1974 to Mr. McLeod and to the request for the opinion of this office of whether Act 1063, Acts of 1972, as amended by Act 213, Acts of 1973, limits the allocation of the tax on 'mini' bottles to counties to twenty-five percent of such tax.

Section 5 of the 1972 Act, as amended by the 1973 Act, provides as follows:

'Twenty-five percent of revenue derived from the twenty-five cents per container tax under the provisions of this act shall be returned to the counties on a per capita basis, according to the latest official United States Census, to be used for educational purposes relating to the use of alcoholic liquors and for the rehabilitation of alcoholics and drug addicts. Counties may pool such funds with other counties and with other funds for these purposes.'

Section 65-1255 provides for the distribution of the taxes and licenses imposed on alcoholic liquors by Chapter 16 of Title 65 of the Code. The tax on 'mini' bottles is codified under Title 4 and there is no language therein to indicate legislative intent that the seventy-five percent be further allocated by Section 65-1255. This is fortified by the title to the 1972 Act that provides in part:

'To provide for the tax on alcoholic liquors and beverages sold in sealed containers of two ounces or less; to provide for the distribution of the tax; \* \* \*.'

This language may be considered in seeking legislative intent.

'Statute may be construed with reference to its title.' [Crouch v. Benet](#), 198 S. C. 185, 17 S. E. 2d 320 (see also 17 S. C. D., Statutes, Key 211).

It is therefore the opinion of this office that twenty-five percent of the tax imposed on each container ('mini' bottle) is to be allocated to the county and that no portion of the remaining seventy-five percent is to be allocated to the counties.

Yours very truly,

Joe L. Allen, Jr.  
Assistant Attorney General

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